

**2005** CT-1120 ESA  
Payment Coupon - First Installment  
**ESTIMATED CORPORATION BUSINESS TAX**  
(Rev. 1/05)

DEPARTMENT OF REVENUE SERVICES  
STATE OF CONNECTICUT  
PO Box 2965 Hartford CT 06104-2965  
FOR INCOME YEAR ENDING

CHECK HERE ☐ IF CLOSING MONTH HAS  
CHANGED AND ATTACH EXPLANATION.

CT TAX REGISTRATION NUMBER	1. Tax (including surtax) shown on prior year return multiplied by 30% (.30)	1.	00
DRS USE ONLY	2. Current year first installment (from <i>Schedule 1</i> , Line 5)	2.	00
FEDERAL EMPLOYER IDENTIFICATION NO.	3. First installment due (Lesser of Line 1 or Line 2)	3.	00
TYPE OF RETURN? ("X" one, if applicable)	4. Overpayment from prior year	4.	00
<input type="checkbox"/> COMBINED <input type="checkbox"/> UNITARY	5. Payment due with this coupon (Subtract Line 4 from Line 3)	5.	00

See instructions on reverse.

DUE DATE: No later than the 15th day of the 3rd month of the income year.

NOTE: If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
COMMISSIONER OF REVENUE SERVICES

MAIL TO: Department of Revenue Services  
PO Box 2965  
Hartford CT 06104-2965

Please  
correct  
name and  
mailing  
address if  
shown  
incorrectly

**2005** CT-1120 ESB  
Payment Coupon - Second Installment  
**ESTIMATED CORPORATION BUSINESS TAX**  
(Rev. 1/05)

DEPARTMENT OF REVENUE SERVICES  
STATE OF CONNECTICUT  
PO Box 2965 Hartford CT 06104-2965  
FOR INCOME YEAR ENDING

CHECK HERE ☐ IF CLOSING MONTH HAS  
CHANGED AND ATTACH EXPLANATION.

CT TAX REGISTRATION NUMBER	1. Tax (including surtax) shown on prior year return multiplied by 70% (.70)	1.	00
DRS USE ONLY	2. Current year second installment (from <i>Schedule 1</i> , Line 5)	2.	00
FEDERAL EMPLOYER IDENTIFICATION NO.	3. Second installment due (Lesser of Line 1 or Line 2)	3.	00
TYPE OF RETURN? ("X" one, if applicable)	4. Amount paid with <b>Form CT-1120 ESA</b> , plus overpayment from prior year	4.	00
<input type="checkbox"/> COMBINED <input type="checkbox"/> UNITARY	5. Payment due with this coupon (Subtract Line 4 from Line 3)	5.	00

See instructions on reverse.

DUE DATE: No later than the 15th day of the 6th month of the income year.

NOTE: If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
COMMISSIONER OF REVENUE SERVICES

MAIL TO: Department of Revenue Services  
PO Box 2965  
Hartford CT 06104-2965

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**2005** CT-1120 ESC  
Payment Coupon - Third Installment  
**ESTIMATED CORPORATION BUSINESS TAX**  
(Rev. 1/05)

DEPARTMENT OF REVENUE SERVICES  
STATE OF CONNECTICUT  
PO Box 2965 Hartford CT 06104-2965  
FOR INCOME YEAR ENDING

CHECK HERE ☐ IF CLOSING MONTH HAS  
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CT TAX REGISTRATION NUMBER	1. Tax (including surtax) shown on prior year return multiplied by 80% (.80)	1.	00
DRS USE ONLY	2. Current year third installment (from <i>Schedule 1</i> , Line 5)	2.	00
FEDERAL EMPLOYER IDENTIFICATION NO.	3. Third installment due (Lesser of Line 1 or Line 2)	3.	00
TYPE OF RETURN? ("X" one, if applicable)	4. Amount paid with <b>Form CT-1120 ESA</b> and <b>Form CT-1120 ESB</b> , plus overpayment from prior year	4.	00
<input type="checkbox"/> COMBINED <input type="checkbox"/> UNITARY	5. Payment due with this coupon (Subtract Line 4 from Line 3)	5.	00

See instructions on reverse.

DUE DATE: No later than the 15th day of the 9th month of the income year.

NOTE: If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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MAIL TO: Department of Revenue Services  
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Hartford CT 06104-2965

Please  
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incorrectly

**2005** CT-1120 ESD  
Payment Coupon - Fourth Installment  
**ESTIMATED CORPORATION BUSINESS TAX**  
(Rev. 1/05)

DEPARTMENT OF REVENUE SERVICES  
STATE OF CONNECTICUT  
PO Box 2965 Hartford CT 06104-2965  
FOR INCOME YEAR ENDING

CHECK HERE ☐ IF CLOSING MONTH HAS  
CHANGED AND ATTACH EXPLANATION.

CT TAX REGISTRATION NUMBER	1. Tax (including surtax) shown on prior year return multiplied by 100% (1.00)	1.	00
DRS USE ONLY	2. Current year fourth installment (from <i>Schedule 1</i> , Line 5)	2.	00
FEDERAL EMPLOYER IDENTIFICATION NO.	3. Fourth installment due (Lesser of Line 1 or Line 2)	3.	00
TYPE OF RETURN? ("X" one, if applicable)	4. Amount paid with <b>Form CT-1120 ESA</b> , <b>Form CT-1120 ESB</b> , and <b>Form CT-1120 ESC</b> , plus overpayment from prior year	4.	00
<input type="checkbox"/> COMBINED <input type="checkbox"/> UNITARY	5. Payment due with this coupon (Subtract Line 4 from Line 3)	5.	00

See instructions on reverse.

DUE DATE: No later than the 15th day of the 12th month of the income year.

NOTE: If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
COMMISSIONER OF REVENUE SERVICES

MAIL TO: Department of Revenue Services  
PO Box 2965  
Hartford CT 06104-2965

Please  
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incorrectly

**WHO MUST FILE:** Every corporation carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on *Schedule 1*, Line 4, is more than \$1,000.

**COMBINED OR UNITARY RETURNS:** If filing a combined or unitary return for an affiliated group of corporations, "X" the applicable box on the front of this form and attach a list of the names and registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax on *Schedule 1*, Line 1.

**TAX SHOWN ON PRIOR YEAR RETURN:** The tax shown on the prior year return is the amount of tax (including surtax) before the application of any tax credits.

**LIMIT ON CREDITS:** The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% (.70) of the amount of tax due prior to the application of tax credits.

**INTEREST:** If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 27% of the current year tax; or (2) 30% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% (.01) per month or fraction of a month on the amount of the underpayment for the period of the

underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid. Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

**ANNUALIZATION:** See **Informational Publication 2004(19), Guide to Calculating Annualized Estimated Corporation Business Tax Installments and Worksheet CT-1120AE.**

**SCHEDULE 1**

1. Estimated current year tax (before applying corporation business tax credits)	1.	00
2. Multiply Line 1 by 70% (.70)	2.	00
3. Estimated corporation business tax credits (Do not exceed amount on Line 2)	3.	00
4. <b>SUBTOTAL</b> (Subtract Line 3 from Line 1)	4.	00
5. Current year first installment: Multiply Line 4 by 27% (.27)	5.	00

CT-1120 ESA Back (Rev. 1/05)

**WHO MUST FILE:** Every corporation carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on *Schedule 1*, Line 4, is more than \$1,000.

**COMBINED OR UNITARY RETURNS:** If filing a combined or unitary return for an affiliated group of corporations, "X" the applicable box on the front of this form and attach a list of the names and registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax on *Schedule 1*, Line 1.

**TAX SHOWN ON PRIOR YEAR RETURN:** The tax shown on the prior year return is the amount of tax (including surtax) before the application of any tax credits.

**LIMIT ON CREDITS:** The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% (.70) of the amount of tax due prior to the application of tax credits.

**INTEREST:** If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 63% of the current year tax; or (2) 70% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% (.01) per month or fraction of a month on the amount of the underpayment for the period of the

underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid. Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

**ANNUALIZATION:** See **Informational Publication 2004(19), Guide to Calculating Annualized Estimated Corporation Business Tax Installments and Worksheet CT-1120AE.**

**SCHEDULE 1**

1. Estimated current year tax (before applying corporation business tax credits)	1.	00
2. Multiply Line 1 by 70% (.70)	2.	00
3. Estimated corporation business tax credits (Do not exceed amount on Line 2)	3.	00
4. <b>SUBTOTAL</b> (Subtract Line 3 from Line 1)	4.	00
5. Current year second installment: Multiply Line 4 by 63% (.63)	5.	00

CT-1120 ESB Back (Rev. 1/05)

**WHO MUST FILE:** Every corporation carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on *Schedule 1*, Line 4, is more than \$1,000.

**COMBINED OR UNITARY RETURNS:** If filing a combined or unitary return for an affiliated group of corporations, "X" the applicable box on the front of this form and attach a list of the names and registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax on *Schedule 1*, Line 1.

**TAX SHOWN ON PRIOR YEAR RETURN:** The tax shown on the prior year return is the amount of tax (including surtax) before the application of any tax credits.

**LIMIT ON CREDITS:** The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% (.70) of the amount of tax due prior to the application of tax credits.

**INTEREST:** If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 72% of the current year tax; or (2) 80% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% (.01) per month or fraction of a month on the amount of the underpayment for the period of the

underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid. Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

**ANNUALIZATION:** See **Informational Publication 2004(19), Guide to Calculating Annualized Estimated Corporation Business Tax Installments and Worksheet CT-1120AE.**

**SCHEDULE 1**

1. Estimated current year tax (before applying corporation business tax credits)	1.	00
2. Multiply Line 1 by 70% (.70)	2.	00
3. Estimated corporation business tax credits (Do not exceed amount on Line 2)	3.	00
4. <b>SUBTOTAL</b> (Subtract Line 3 from Line 1)	4.	00
5. Current year first installment: Multiply Line 4 by 72% (.72)	5.	00

CT-1120 ESC Back (Rev. 1/05)

**WHO MUST FILE:** Every corporation carrying on business or having the right to carry on business in Connecticut whose estimated current year tax liability, as shown on *Schedule 1*, Line 4, is more than \$1,000.

**COMBINED OR UNITARY RETURNS:** If filing a combined or unitary return for an affiliated group of corporations, "X" the applicable box on the front of this form and attach a list of the names and registration numbers of those corporations. Enter the total combined or unitary estimated current year tax including preference tax on *Schedule 1*, Line 1.

**TAX SHOWN ON PRIOR YEAR RETURN:** The tax shown on the prior year return is the amount of tax (including surtax) before the application of any tax credits.

**LIMIT ON CREDITS:** The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% (.70) of the amount of tax due prior to the application of tax credits.

**INTEREST:** If the current year tax is more than \$1,000 and the estimated payment does not equal: (1) 90% of the current year tax; or (2) 100% of the tax shown on the prior year return (without regard to any tax credits), whichever is less, interest is assessed at 1% (.01) per month or fraction of a month on the amount of the underpayment for the period of the

underpayment. If a company uses an estimate of its current year tax to determine the required annual payment and the amount changes during the year, it may find that earlier installments of estimated tax were underpaid. Payments of estimated tax are credited first against underpaid installments in the order in which the installments are required to be paid.

**ANNUALIZATION:** See **Informational Publication 2004(19), Guide to Calculating Annualized Estimated Corporation Business Tax Installments and Worksheet CT-1120AE.**

**SCHEDULE 1**

1. Estimated current year tax (before applying corporation business tax credits)	1.	00
2. Multiply Line 1 by 70% (.70)	2.	00
3. Estimated corporation business tax credits (Do not exceed amount on Line 2)	3.	00
4. <b>SUBTOTAL</b> (Subtract Line 3 from Line 1)	4.	00
5. Current year first installment: Multiply Line 4 by 90% (.90)	5.	00

CT-1120 ESD Back (Rev. 1/05)